



CHAPTER 105
ARTICLE 5 - SALES AND USE TAX

N.C.G.S. § 105-164.15A.

Effective date of tax changes.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 05:13 UTC	SOURCE FINGERPRINT 1be8af431090b3e3c7cfe600 - e908ec6dbff824026c0bd44d - bd328f1e7b18d56e
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§ 105-164.15A(a) General Rate Items. - The effective date of a tax change for items taxable under this Article is administered as follows:

- (1) For a taxable item that is provided and billed on a monthly or other periodic basis:

a.A new tax or a tax rate increase applies to the first billing period that is at least 30 days after enactment and that starts on or after the effective date.
b.A tax repeal or a tax rate decrease applies to bills rendered on or after the effective date.
- (2) For a taxable item that is not billed on a monthly or other periodic basis, a tax change applies to amounts received for items provided on or after the effective date, except amounts received for items purchased to fulfill a real property contract for a capital improvement entered into or awarded before the effective date or entered into or awarded pursuant to a bid made before the effective date.

§ 105-164.15A(b) Combined General Rate Items. - The effective date of a rate change for an item that is taxable under this Article at the combined general rate is administered as follows:

- (1) For a taxable item that is not billed on a monthly or other periodic basis, a tax change applies to amounts received for items provided on or after the effective date of a change in the State general rate of tax set in G.S. 105-164.4.
- (1a) For a taxable item that is provided and billed on a monthly or other periodic basis:

- a.A tax increase applies to the first billing period that is at least 30 days after enactment and that starts on or after the effective date.
- b.A tax rate decrease applies to bills rendered on or after the effective date.
- (2) For an increase in the authorization for local sales and use taxes, the date on which local sales and use taxes authorized by Subchapter VIII of this Chapter for every county become effective in the first county or group of counties to levy the authorized taxes.
- (3) For a repeal in the authorization for local sales and use taxes, the effective date of the repeal. (2005-276, s. 33.13; 2006-162, s. 10; 2007-323, s. 31.17(c); 2009-451, s. 27A.3(l); 2011-330, s. 27; 2013-316, s. 3.2(c); 2016-92, s. 2.6; 2017-204, s. 2.4(d); 2018-5, s. 38.5(m); 2019-169, s. 3.3(o).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-164.4	(b)(1)	"general rate of tax set in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-164.15A (2026).

PINPOINT

N.C. Gen. Stat. § 105-164.15A(a) (2026).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

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